AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions and listings of claims in the application:

- 1. 5. (Canceled)
- 6. (Currently amended) A method of manufacturing a semiconductor device, comprising:

forming a soluble thin film containing at least one compound selected from the group consisting of tungsten oxide[[,]] or aluminum oxide, titanium oxide, and titanium nitride on a film to be processed, the film to be processed being formed on a semiconductor substrate;

forming a first mask pattern on the soluble thin film;

forming a mask layer on the first mask pattern such that an exposed portion of the soluble thin film is covered with the mask layer;

etching back the mask layer such that an upper face of the first mask pattern is exposed and the portion of the mask layer covering the exposed portion of the soluble thin film remains to form a second mask pattern;

removing the first mask pattern;

etching the soluble thin film and the film to be processed using the second mask pattern as a mask; and

dissolving the etched soluble thin film in a dissolving liquid, thereby lifting off the second mask pattern from the film to be processed.

- 7. (Canceled)
- 8. (Original) A method according to claim 6, wherein the dissolving liquid is either water or alkaline solution.
- 9. (Previously presented) A method according to claim 6, wherein forming the first mask pattern comprises:

forming a first mask layer;

forming a resist film with a thickness of 0.3 µm or less on the first mask layer; patterning the resist film by using a photo-lithography technique to form a resist pattern; and

etching the first mask layer using the resist pattern as a mask, thereby forming the first mask pattern.

- 10. (Previously presented) A method according to claim 6, wherein etching the soluble thin film and the film to be processed comprises forming a contact hole in the film to be processed.
 - 11. 20. (Canceled)
- 21. (Currently amended) A method of manufacturing a semiconductor device, comprising:

forming a soluble thin film to be dissolved in a dissolving liquid on a film to be processed, the film to be processed being formed on a semiconductor substrate and the soluble thin film containing at least one of tungsten oxide or aluminum oxide;

forming a first mask pattern on the soluble thin film;

forming a second mask pattern such that an exposed portion of the soluble thin film is covered with the second mask pattern and an upper face of the first mask pattern is exposed;

removing the first mask pattern;

etching the soluble thin film and the film to be processed using the second mask pattern as a mask; and

dissolving the etched soluble thin film in the dissolving liquid, thereby lifting off the second mask pattern from the film to be processed.

- 22. (Canceled)
- 23. (Canceled)
- 24. (Previously presented) A method according to claim 21, wherein the dissolving liquid is either water or alkaline solution.
- 25. (Previously presented) A method according to claim 21, wherein forming the first mask pattern comprises:

forming a first mask layer;

forming a resist film with a thickness of 0.3 µm or less on the first mask layer; patterning the resist film by using photo-lithography technique to form a resist pattern; and

etching the first mask layer using the resist pattern as a mask, thereby forming the first mask pattern.

26. (Currently amended) A method according to claim [[22]] <u>21</u>, wherein etching the soluble thin film and the film to be processed comprises forming a contact hole in the film to be processed.